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APA FPC-Remote, or the Fundamental Payroll Certification Exam, is a credential offered by the American Payroll Association. It is designed to test the knowledge and skills of professionals working in the payroll industry. FPC-Remote Exam covers a range of topics including payroll processing, tax laws, accounting, and compliance. By passing the exam, individuals can demonstrate their proficiency in these areas and enhance their career prospects.

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## APA FPC-Remote Exam Questions – Experts Are Here To Help You

We boast a professional expert team to undertake the research and the production of our FPC-Remote learning file. We employ the senior lecturers and authorized authors who have published the articles about the test to compile and organize the FPC-Remote prep guide materials. Our expert team boasts profound industry experiences and they use their precise logic to verify the test. They provide comprehensive explanation and integral details of the answers and questions to help you pass the FPC-Remote Exam easily.

## APA Fundamental Payroll Certification Sample Questions (Q71-Q76):

### NEW QUESTION # 71

Payroll staff should be aware of all of the following potential warning signs of a data breach EXCEPT:

- A. Excessive system security reset requests
- B. An employee email request for a reprinted W-2 form
- C. Payroll system activity occurring outside normal work hours
- D. Requests for large amounts of payroll data

**Answer: B**

Explanation:

Comprehensive and Detailed Explanation Payroll security professionals must monitor for potential payroll fraud or data breaches.

\* A (Excessive security reset requests) # Could indicate a hacker attempting unauthorized access.

\* B (Large payroll data requests) # Could signal attempted data theft.

\* D (Activity outside normal hours) # Could be an external breach or insider threat.

\* Option C (Reprinting a W-2) is NOT necessarily suspicious, as employees frequently request reprints during tax season.

Reference:

### NEW QUESTION # 72

The FINAL phase of the accounting process involves the:

- A. Transactions
- B. **Financial statements**
- C. Journal entries
- D. General ledger

**Answer: B**

Explanation:

The final phase of the accounting process is generating financial statements (D), which summarize all accounting activities. Transactions (A), journal entries (B), and general ledger (C) occur earlier in the process.

Reference:

[Payroll Accounting Standards \(Payroll.org\)](#)

### NEW QUESTION # 73

To identify an out-of-balance general ledger account, all of the following documents should be used EXCEPT:

- A. Bank Account Statements
- B. **Copies of Paychecks**
- C. General Ledger Account Details
- D. Payroll Register Totals

**Answer: B**

Explanation:

Comprehensive and Detailed Explanation:

To find discrepancies in a general ledger, the following documents should be reviewed:

General Ledger Account Details (A) - To track postings and adjustments.

Bank Account Statements (B) - To ensure transactions reconcile with payroll expenses.

Payroll Register Totals (C) - To compare wages and tax liabilities against general ledger accounts.

Option D (Copies of Paychecks) is incorrect because physical paycheck copies do not verify account balances or identify out-of-balance errors.

Reference:

[Payroll.org - Payroll Reconciliation Procedures](#)

[GAAP Accounting Standards - General Ledger Balancing](#)

### NEW QUESTION # 74

An employer maintains its employee master file in computer files. which of the following statements is true?

- A. **there is no federal requirement to update the data monthly**
- B. under federal law, the employer is required to keep a backup of these records
- C. employment records must be kept for 7 years

**Answer: A**

### NEW QUESTION # 75

To identify an out-of-balance general ledger account, all of the following documents should be used EXCEPT:

- A. Bank Account Statements
- B. **Copies of Paychecks**
- C. General Ledger Account Details

- D. Payroll Register Totals

**Answer: B**

### Explanation:

Comprehensive and Detailed Explanation: To find discrepancies in a general ledger, the following documents should be reviewed:

- \* General Ledger Account Details (A)- To track postings and adjustments.
- \* Bank Account Statements (B)- To ensure transactions reconcile with payroll expenses.
- \* Payroll Register Totals (C)- To compare wages and tax liabilities against general ledger accounts.
- \* Option D (Copies of Paychecks) is incorrect because physical paycheck copies do not verify account balances or identify out-of-balance errors.

## Reference:

Payroll.org - Payroll Reconciliation Procedures

GAAP Accounting Standards - General Ledger Balancing

## NEW QUESTION # 76

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